

## National Judicial Academy

**P-1321: National Workshop for High Court Justices on the Regime of Goods and Services Tax (GST)**

10<sup>th</sup> – 11<sup>th</sup> December, 2022

**Programme Coordinator** : Mr. Krishna Sisodia and Ms. Ankita Pandey

**No. of Participants** : 26

I. OVERALL				
PROPOSITION	To a great extent (%)	To some extent (%)	Not at all (%)	Remarks
a. The objective of the programme was clear to me	<b>90.48</b>	<b>9.52</b>	-	5. Very clear. 21. Some of the resource persons can be requested not to read their presentation.
b. The subject matter of the programme is useful and relevant to my work	<b>85.00</b>	<b>10.00</b>	<b>5.00</b>	5. Its useful to my work. 15. Yes.
c. Overall, I got benefited from attending this programme	<b>80.95</b>	<b>19.05</b>	-	5. I got benefited. 15. Yes.
d. I will use the new learning, skills, ideas and knowledge in my work	<b>85.00</b>	<b>15.00</b>	-	15. Yes.
e. Adequate time and opportunity was provided to participants to share experiences	<b>85.71</b>	<b>14.29</b>	-	5. Opportunity is provided. 15. Yes.
II. KNOWLEDGE				
PROPOSITION	To a great extent (%)	To some extent (%)	Not at all (%)	Remarks
The programme provided knowledge (or provided links / references to knowledge) which is:				
a. Useful to my work	<b>70.00</b>	<b>20.00</b>	<b>10.00</b>	5. Useful to me.
b. Comprehensive (relevant case laws, national laws, leading text / articles /	<b>80.95</b>	<b>19.05</b>	-	5. Relevant case laws on GST should also be discussed.

comments by jurists)				
c. Up to date	<b>85.71</b>	<b>14.29</b>	-	5. Summarised the subject.
d. Related to Constitutional Vision of Justice	<b>66.67</b>	<b>33.33</b>	-	-
e. Related to International Legal Norms	<b>63.16</b>	<b>26.32</b>	<b>10.53</b>	-

### III. STRUCTURE OF THE PROGRAMME

<b>PROPOSITION</b>	<b>Good (%)</b>	<b>Satisfactory (%)</b>	<b>Unsatisfactory (%)</b>	<b>Remarks</b>
a. The structure and sequence of the programme was logical	<b>90.48</b>	<b>9.52</b>	-	5. Very good.
b. The programme was an adequate combination of the following methodologies viz.				
(i) Group discussion cleared many doubts	<b>66.67</b>	<b>33.33</b>	-	-
(ii) Case studies were relevant	<b>73.68</b>	<b>26.32</b>	-	-
(iii) Interactive sessions were fruitful	<b>75.00</b>	<b>25.00</b>	-	5. Fruitful discussion.
(iv) Simulation Exercises were valuable	<b>58.82</b>	<b>41.18</b>	-	-
(v) Audio Visual Aids were beneficial	<b>58.82</b>	<b>41.18</b>	-	21. Small fonts size of the screen can be improved.

### IV SESSIONS WISE VETTING

#### Parameters

<b>Session</b>	<b>Discussions in individual sessions were effectively organized</b>		<b>The Session theme was adequately addressed by the Resource Persons</b>	
	<b>Effective and Useful (%)</b>	<b>Satisfactory (%)</b>	<b>Effective and Useful (%)</b>	<b>Satisfactory (%)</b>
1	<b>85.71</b>	<b>14.29</b>	<b>64.29</b>	<b>35.71</b>
2	<b>73.68</b>	<b>26.32</b>	<b>50.00</b>	<b>50.00</b>
3	<b>73.68</b>	<b>26.32</b>	<b>50.00</b>	<b>50.00</b>
4	<b>73.68</b>	<b>26.32</b>	<b>50.00</b>	<b>50.00</b>
5	<b>78.95</b>	<b>21.05</b>	<b>58.33</b>	<b>41.67</b>

### V. PROGRAMME MATERIALS

PROPOSITION	To a great extent (%)	To some extent (%)	Not at all (%)	Remarks
a. The Programme material is useful and relevant	84.21	15.79	-	8. More example based schedule will result in effective understanding.
b. The content was updated. It reflected recent case laws/ current thinking/ research/ policy in the discussed area	89.47	10.53	-	-
c. The content was organized and easy to follow	85.00	15.00	-	-

VIII. GENERAL SUGGESTIONS	
1. Three most important learning achievements of this Programme	<p>2. Developed concept of GST; Make this topic easy to understand; Legal aspect of the matter relating to GST enriched my knowledge.</p> <p>3. Highly benefited because of this programme.</p> <p>4. I came to know about the GST and its effects.</p> <p>6. 1. Broaden the horizon of understanding; 2. Positive thinking of GST implementation.</p> <p>7. Could learn a lot which is highly useful in the process of adjudication.</p> <p>8. The constitutional perspective of GST. Its impact, in inter-state transactions, and way forward.</p> <p>9. I had never sat in tax jurisdiction; However, I got idea about GST from the sessions.</p> <p>12. 1. It is good for me since I do not have revenue law background; 2. Problem based curriculum; 3. Got an overall idea over GST Act.</p> <p>14. Clarity in GST laws, challenges in GST regime and way to deal with them.</p> <p>17. Effective learning of the subject implementation in court; More clarity and confidence on subject.</p> <p>18. Learnt a lot.</p> <p>19. Being a new entrant to the area of GST found it very useful. Makes one future ready proud to explore new avenues.</p> <p>21. Latest developments in the subject.</p>
2. Which part of the Programme did you find most useful and why	<p>2. All parts are important and interconnected.</p> <p>3. All programmes are useful.</p> <p>4. <i>Session 1: GST: Constitutional Perspectives.</i></p>

	<p>8. <b>Session 1: GST: Constitutional Perspectives; Session 2: Concept of Supply: Mixed and Composite Supply and Session 5: Emerging Challenges in GST Regime</b> - for the discussions that were held.</p> <p>9. One time participation will not serve much.</p> <p>10. <b>Session 1: GST: Constitutional Perspectives.</b></p> <p>11. Interactive session- got the doubts cleared.</p> <p>12. <b>Session 2: Concept of Supply: Mixed and Composite Supply-</b> since the matter is sometimes overlapping.</p> <p>14. <b>Session 1: GST: Constitutional Perspectives; Session 3: Valuation, Time &amp; Place of Supply.</b></p> <p>18. <b>Session 1: GST: Constitutional Perspectives; Session 2: Concept of Supply: Mixed and Composite Supply; Session 3: Valuation, Time &amp; Place of Supply and Session 5: Emerging Challenges in GST Regime.</b></p> <p>19. <b>Session 1: GST: Constitutional Perspectives; Session 2: Concept of Supply: Mixed and Composite Supply; Session 3: Valuation, Time &amp; Place of Supply</b> – Being introductory in nature. I was able to grasp the nitty-gritty.</p>
<p>3. Does the programme need further modulations or change</p>	<p>2. Since the topic is new and concept is changing, further information required to be incorporated.</p> <p>6. Present has achieved the purpose.</p> <p>7. Simply impeccable.</p> <p>9. If permitted to participate it would be better.</p> <p>18. There is scope for change.</p> <p>19. As of how, it is good and satisfactory.</p> <p>21. More interactive sessions are required.</p>
<p>4. Kindly make any suggestions you may have on how NJA may serve you better and make its programmes more effective</p>	<p>1. Doing and will continue to do well under the Director Justice Sahi.</p> <p>2. Continuous efforts to collect information in the light of changing dimension in the Act.</p> <p>4. If possible share notices in printed version; Not only Pen Drive.</p> <p>7. Status quo. Needs continuation.</p> <p>8. It opened our perspective towards GST, which was simplified for our understanding.</p> <p>11. NJA is doing a great job.</p> <p>18. Thanks for everything.</p>